

Department of Finance		Fund: 0063a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
Legal Title Motor Vehicle Transportation Tax Account, Transportation Tax Fund		
Legal Citation/Authority Chapter 944, Statutes of 1939		
Fund Classification GAAP Basis Governmental/Special Revenue Funds	Fund Classification Legal Basis Governmental/Transportation Funds	
Purpose A depository for license fees, taxes, interest and penalties on gross receipts from transportation for hire by motor vehicles on public highways. The fund was administered by the Board of Equalization, except for those duties and powers assigned to the State Controller and the Department of Motor Vehicles. The moneys in the fund, after deduction of the administrative costs of the State Board of Equalization and the State Controller, were transferred to the Highway Users Tax Account in the Transportation Tax Fund.		
Administering Agency/Organization Code California Department of Tax and Fee Administration/Org 7600		
Major Revenue Source License Fees Taxes Penalties and interest on gross receipts from transportation for hire by motor vehicles on public highways.		
Disposition of Fund (upon abolishment) Administrative costs of the Board of Equalization and State Controller.		
Appropriation Authority State Board of Equalization		
State Appropriations Limit Always Excluded - This account remains active until pending litigation is resolved. Any revenues received are used for refunds, liquidation of any appropriation obligations, and transfers to the Highway Users Tax Account.		
Comments/Historical Information Chapter 39, Statutes of 1941 incorporated the Motor Vehicle Transportation License Tax Law in the Revenue and Taxation Code. Chapter 563, Statutes of 1972 repealed Sections 9601-10505 of the Revenue and Taxation Code, which contained the statutory authority for the Motor Vehicle Transportation License Tax Law and the account, operative July 1, 1973. The State Controller continues to maintain accounting records in this account for the purpose of receiving any tax on operations conducted prior to June 30, 1973, for refunds, liquidation of any appropriation obligations and transfer to the Highway Users Tax Account. May 2018 revision changed the administering agency from State Board of Equalization/Org 0860 to California Department of Tax and Fee Administration/Org 7600.		

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June 2019: Administratively abolished pursuant to Government Code section 13306 (b).

Abolished June 2019

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